

**OPINION
51-191**

May 8, 1951 (OPINION)

TAXATION

RE: Use Tax on House Trailers

Your letter of May 8, 1951 has been received. You ask for an opinion on how the use tax can be applied to house trailers under recent legislation which will become effective July first, 1951. You further ask whether you can collect the use tax before you issue titles on house trailers.

Under the provisions of Section 57-4002 a use tax is imposed on the storage, use or consumption in this state of tangible personal property purchased at retail for storage, use or consumption in this state at the rate of two percent of the purchase price of such property. Section 57-4003 exempts any property on which a two percent sales tax has been paid.

Subsection 6 of section 57-4001 defines tangible personal property, and we believe house trailers come within that definition.

The law specifically provides that when motor vehicles are registered and a title is asked for, that you shall at that time collect the use tax if the car is purchased under such conditions that a sales tax has not been paid and we believe it is your duty to follow the same procedure or practice with reference to house trailers on and after the first day of July, 1951.

ELMO T. CHRISTIANSON

Attorney General